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General Assembly

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Seventy-first session
Agenda item 115 (e)
Appointments to fill vacancies in subsidiary organs and other appointments

Appointment of members of the Independent Audit Advisory Committee

Note by the Secretary-General

1. The Secretary-General refers to decision 71/409 of the General Assembly, on the recommendation of the Fifth Committee (see A/71/593), at its 45th plenary meeting, on 10 November 2016, to appoint two members to the Independent Audit Advisory Committee for a three-year term of office beginning on 1 January 2017 and to postpone to a later date the appointment of one member to fill the remaining vacancy.

2. The Government of the Philippines has nominated Maria Gracia Pulido-Tan to fill the vacancy in the Independent Audit Advisory Committee for a three-year term of office beginning on 1 January 2017.

3. In a communication dated 3 November 2016, the Secretariat was informed by the Chair of the Group of Asia-Pacific States that the candidature of Ms. Pulido-Tan had been endorsed by the Group.

4. The candidate's curriculum vitae is contained in the annex to the present note.

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Annex

Maria Gracia M. Pulido-Tan, LLM, CPA (Philippines)*

Core competencies

Legal, Finance, Audit, Governance and Administration expertise acquired from more than thirty years of professional work in the Philippines and abroad as private law and accounting practitioner, Government official, and international consultant:

- Providing strategic advice and support in law, public sector accounting and audit, budget reform, capacity development, strategic planning, partnership building, investments and trade relations;
- Developing and implementing anti-corruption measures, strategy and systems;
- Reviewing, analysing, and formulating policy measures, administrative processes, rules and regulations;
- Developing finance and investments frameworks, revenue generating schemes, and resource mobilization programs;
- Managing project teams and undertaking performance monitoring, results-based reporting, and communication;
- Adjudicating administrative and quasi-judicial disputes;
- Leading and managing accountability, transparency and integrity assurance functions of government;
- Innovating and implementing citizen and government partnership programs,
- Employing high level relational and communication skills.

Current engagements

Vice Chairman, United Nations Independent Audit Advisory Committee, New York, USA (2016). Member since 2014.

Member, Board of Trustees, International Budget Partnership, Washington D.C., USA

Member, Panel of Experts, Capacity Development Working Group, Office of the Auditor General, Asian Development Bank, Manila, Philippines

Member, Panel of Arbitrators, International Centre for Settlement of Investment Disputes (ICSID), Washington D.C., USA (2015-2021)

Tax Consultant and Legal Adviser, Private Clients

Independent Director, Various Philippine Corporations, Philippines

Columnist, "Qualified Opinion", Manila Bulletin, Philippines

* Curricula vitae are issued without formal editing.

Profession and work history

Chairperson, Commission on Audit, Philippines (18 April 2011 to 2 February 2015)

- Chief Operating Officer
- Chairman, Commission en Banc
- External Auditor, Food and Agriculture Organization (FAO), Rome, Italy
- External Auditor, World Health Organization (WHO), Geneva, Switzerland
- Governing Board Member, Asian Organization of Supreme Audit Institutions (ASOSAI), 2012-2015
- Member, International Organization of Supreme Audit Institutions (INTOSAI)
- Member, INTOSAI Working Group on Extractive Industries
- Member, INTOSAI Working Group on Environment Auditing
- Founding Member, Association of Southeast Asian Nations Supreme Audit Institutions (ASEANSAI)
- Chair, ASEANSAI Training Committee
- Member, ASEANSAI Knowledge Sharing Committee
- Principal, Public Financial Management (PFM) Committee
- Principal, Inter-Agency Anti-Graft and Corruption Council (IAAGCC)
- Principal, Multi-Sectoral Anti-Corruption Council (MSACC)

International Consultant, World Bank, Washington D.C., USA

International Consultant and Team Leader, "Enhancing Roles of supreme Audit Institutions in Selected Association of Southeast Asian Nations", Asian Development Bank, Philippines (June 2015-January 2016)

Tax Consultant and Legal Adviser (1982-2002; 2005 to 15 April 2011)

- Tax Planning and Structuring
- Estate Planning, Trusts and Wealth Transfer
- Tax Policy, Reform and Administration
- Corporations, Investments and Doing Business
- Securities and Financial Transactions
- Property Transactions and Development
- Commercial Contracts and Government Procurement

Independent Director, Asia United Bank, Philippines (2007 to 6 April 2011)

- Chairman, Audit Committee
- Vice Chairman, Risk Management Committee
- Member, Governance Committee

Independent Director, Rural Bank of Angeles, Philippines (2009 to 6 April 2011)

Professor, University of the Philippines

- Mandatory Continuing Legal Education, UP Law Center and Institute of International Legal Studies (2005 to present; on call)
- Income, Business and Transfer Taxes; Tax Remedies and Procedures, College of Law (2001-2008)
- Taxation Committee, UP College of Law Faculty (2010)
- Author, "Notes and Cases on the National Internal Revenue Code", Centennial Textbook Writing Project (in progress)

Team Leader and International Project Management Specialist, Tax Administration Reform and Modernization Project for the Kyrgyz Republic, Asian Development Bank/Kyrgyz Republic (2008-2009)

- Preparation and oversight of Project Master plans and implementation
- Coordination of technical assistances and grant activities between and among Project Team, Republic of Kyrgyz and Asian Development Bank
- Capacity Building for Project Management and Implementation

Legal Consultant, Electronic Governance for Efficiency and Effectiveness, Canadian International Development Agency/BearingPoint, Inc. Philippines (2007-2008)

- Review and assessment of Government policies on public-private partnership (PPP) in Information and Communication Technology
- Review of all laws and implementing rules and regulations relating to ICT acquisition, use and applications in Government
- Review of Philippine procurement laws, rules and regulations
- Drafting of proposed amendments to above laws, rules and regulations
- Conducting of Focus Group Discussions to validate findings and proposals

Consultant, Ways and Means Committee, Senate of the Philippines (2006)

- Advice on tax policy and reform issues
- Review of and advise on proposed revenue legislation

International Tax Administration Specialist, China Tax Reform Project, Asian Development Bank/People's Republic of China (2005-06)

- Review of Agriculture Tax System of The People's Republic of China and relevant laws, rules and regulations
- Field work cross-country to validate findings
- Recommendation of changes to the system and legal framework
- Facilitation of workshops on recommended courses of action

Undersecretary, Revenue Operations Group, Department of Finance, Manila, Philippines (May 2003-February 2005)

- Undersecretary-in-Charge
  - Bureau of Internal Revenue
  - Bureau of Customs
  - One-Stop Shop and Duty Drawback Center
  - Capital Market and Financial Institutions Tax Reforms
  - Securitization and SPAV Law Implementing Regulations
- Chairperson, Task Force on Revenue Measures
  - Coordinated inputs of Economic Team (Departments of Finance, Energy, Trade and Investment, Budget and Management; NEDA and Bangko Sentral ng Pilipinas)
  - Drafted proposed bills
  - Supervised legal and technical studies and consolidated reports for submission to Congress
  - Represented the Department of Finance at Congressional Hearings
  - Assisted the Ways and Means Committees of both Houses of Congress on the Measures and other tax issues
- Representative — LEDAC Legislative Working Group
- Chairman, BIR Rulings Review Committee
  - Reviewed Rulings to determine consistency with pertinent laws
  - Recommended repeal or amendment of inconsistent rulings
- Representative/Presentor, "Financial Blueprint of the Philippines in the Next 6 Years", Philippine Investment Seminar organized by the Embassy of the Republic of the Philippines in Japan, Japan Business Federation, ASEAN-JAPAN Centre, Tokyo (2004)
- Country Representative, ASEAN Member Countries' International Tax Regimes — the Promotion of Economic Growth and Regional Investment," ASEAN-Australian Development Cooperation Program, Bali (2004)
- Country Representative, 13th Tax Conference, Asian Development Bank Institute/Japan Ministry of Finance/Organization for Economic Cooperation and Development, Tokyo (2003)

Commissioner, Presidential Commission on Good Government, Mandaluyong City, Philippines (October 2002-May 2003)

- In-Charge of Legal Research and Finance
- Asset Management
- Government Nominee Director, United Coconut Planters Bank and Independent Realty Corporation

Founding and Senior Partner, Tan & Venturanza Law Offices, Pasig City, Philippines (1988-October 2002)

- Tax and Estate Planning
- Corporations and Special Projects
- Investments and Doing Business
- Property Transactions and Development
- Partner in Charge for Finance, Training and Professional Development

Tax Specialist, KPMG Peat Marwick Main & Co., New York City, USA (1987)

- International Tax Specialist, Financial Institutions Group

Associate, Sycip Salazar Feliciano & Hernandez, Makati City, Philippines (1982-1986)

- Tax and Corporations
- Banking and Finance
- Labor Standards
- Litigation

Education and training

Master of Laws (Tax), New York University (1987)

- Gerald L. Wallace Scholar

Bachelor of Laws, University of the Philippines (1981)

- Seventh Place, Class of 1981
- College Scholar
- Member, Order of the Purple Feather
- Member, Editorial Board, Philippine Law Journal
- Team Captain, 1980 Jessup Moot Court Competition in International Law, Washington, D.C., U.S.A.

B.S. in Business Administration & Accountancy, University of the Philippines (1976)

- College Scholar
- UP — Government Scholar
- Staff Member, Philippine Collegian

Other Trainings, International Taxation and Wealth Transfer

- International Bureau of Fiscal Documentation (Amsterdam)
- International Bar Association (London)
- American Bar Association (Washington, D.C.)

Professional licenses

- Philippine Bar
- Certified Public Accountant

Publications and awards

- "Filipino of the Year", Philippine Daily Inquirer (1 February 2015)
- "Bright Spot" Award for Citizen Participatory Audit, Open Government Partnership Summit, London (2013)
- Ulirang Mandaleno for Government Service, Mandaluyong City (2013)
- Outstanding Achievement Award, Tax Management Association of the Philippines (2012)
- Distinguished Alumna, UP College of Business Administration (2011)
- Various Recognition, UP Women Lawyers Circle
- "Estate Planning for US Citizens", Philippine law consultant to author Michael Galligan, Esq., New York, USA, Thomson Reuters (Oct. 2009)
- "Estate Planning Considerations Under Philippine Law", 1 International Law Practicum, Vol. 20 (Spring 2007)

Professional memberships

American Bar Association (USA)

- International Associate, Sections on Taxation, International Law and Practice, and Law Practice Management

International Bar Association (London, United Kingdom, 1996-2002)

- Secretary, Committee on Individual Tax and Estate Planning, Wills, Trusts and Succession)
- Asst. Vice-Chair (Asia), Membership and Marketing, Committee on Taxes)
- Member, Committee on Practice Management and Technology

Tax Management Association of the Philippines

- President, 1997
- Representative to various technical working groups of the Philippine Bureau of Internal Revenue

Asia-Oceania Tax Consultants Association (Japan)

- Vice President, 1997

Philippine Institute of Certified Public Accountants

Integrated Bar of the Philippines

U.P. Women Lawyers' Circle

- Trustee and Treasurer, 2008-2010
- Council of Advisers, 2014-2015

Significant lectures and presentations

World Bank

- Presenter, Citizen Participatory Audit Videoconference with Select SAIs, Manila and Washington, D.C. (2014-2016)
- Presenter, "Open Government Partnership Webinar on Citizen Engagement with Supreme Audit Institutions", Washington, D.C. (2014)
- Speaker, "How can Citizen Participation Enhance Value for Money?: The Philippines' Experience in Designing and Implementing Citizen Participatory Audits", Washington, D.C. (2014)
- Panelist, "Advancing Public Participation in the Audit Process in Tanzania", Dar Es Salam (2013)
- Teleconference Speaker, "Roundtable on Public Participation in the Budget Processes", Kathmandu (2013)

United Nations Department of Economic and Social Affairs

- Panelist, Citizen Participatory Audit, UN Public Service Forum, Seoul (2014)

Philippine Development Forum

- Delegate, "Sub-Working Group on Anti-Corruption", Davao (2013)

International Organization of Supreme Audit Institutions (INTOSAI) Working Group on Environment Audit

- Presenter, "Citizen Participation in Environment Audit", Tallinn (2013)

JUSTPAL Community of Practice for Public Prosecutors and Anti-Corruption Agencies

- Speaker, "Addressing Corruption, Fraud and Collusion in the Real World — Connecting the Dots, Identifying Red Flags and Learning Lessons", Brijuni (2012)

USAID/Management Systems International

- Principal, "Philippines Peer-to-Peer Dialogue With Indonesian Anti-Corruption Commission and the Audit Board of Indonesia", Jakarta (2012)

Fourth Session of the Conference of State Parties to the United Nations Convention Against Corruption

- Philippine Delegate, Marrakech (2011)

United Nations and International Organization of Supreme Audit Institutions (INTOSAI)

- Participant, "21st Symposium on Effective Practices of Cooperation between SAIs and Citizens to Enhance Public Accountability", Vienna (2011)

International Tax Specialists Group

- Speaker, "The Challenges of Tax Reform", Boston (2010)

New York State Bar Association International Law and Practice Section

- Panelist, "Comparative Estate Law — Funds and Families Moving Across Borders", Singapore (2009)
- Panelist, "Cross Border Estate Planning From A Western Pacific Perspective", Shanghai (2006)

Asia-Oceania Tax Consultants' Association

- Speaker, "AOTCA: Catalyst for Best Practice in Tax Administration", Shanghai (2008)
- Speaker, "The Use of Fiscal Policies to Attract Foreign Investments", Hong Kong (2006)

Ministry of Finance, People's Republic of China (2006)

- Lecturer, "Effective Tax Administration", PROC Tax Officials Conference, Guilin

Non-Performing Assets Conference, Manila (2004)

- Speaker, "Philippine Situationer and Non-Performing Assets Impact on the Philippine Economy"

Philippine Association of Management Accountants, Manila (2004)

- Speaker, "Enhancing Values for Strategic Leadership"

Association of Certified Public Accountants in Public Practice, Manila (2003)

- Speaker, "The Professional Responsibility of Public Accountants in Fiscal Deliverance"

International Wealth Transfer Practice Conference, London (2002)

- Speaker, "Estate Planning Techniques for Latin American, Middle Eastern and Asian Clients"

International Bar Association

- Panel Chair, "Customary and Statutory Succession", Durban, South Africa (2002)
- Panel Chair and Speaker, "Offshore Trusts", Cancun, Mexico (2001)

World Women Lawyers Conference, London (2001)

- Speaker, "Restrictions on Transfer of Assets in a Regime of Forced Heirship"
- Speaker, "Women and Children in the Family: The View from the Philippines"